

SECOND REGULAR SESSION

# SENATE BILL NO. 1089

## 94TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR JUSTUS.

Read 1st time February 6, 2008, and ordered printed.

TERRY L. SPIELER, Secretary.

4970S.011

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### AN ACT

To amend chapter 94, RSMo, by adding thereto one new section relating to the imposition of a transient guest tax by certain cities.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 94, RSMo, is amended by adding thereto one new  
2 section, to be known as section 94.271, to read as follows:

94.271. 1. The governing body of any city of the fourth  
2 classification with more than twenty-four thousand eight hundred but  
3 fewer than twenty-five thousand inhabitants may impose a tax on the  
4 charges for all sleeping rooms paid by the transient guests of hotels or  
5 motels situated in the city or a portion thereof, which shall not be more  
6 than five percent per occupied room per night, except that such tax  
7 shall not become effective unless the governing body of the city submits  
8 to the voters of the city at a state general or primary election a  
9 proposal to authorize the governing body of the city to impose a tax  
10 under this section. The tax authorized in this section shall be in  
11 addition to the charge for the sleeping room and all other taxes  
12 imposed by law, and the proceeds of such tax shall be used by the city  
13 for the promotion of tourism and to fund the construction,  
14 maintenance, and operation of capital improvements. Such tax shall be  
15 stated separately from all other charges and taxes.

16 2. The ballot of submission for the tax authorized in this section  
17 shall be in substantially the following form:

18 Shall ..... (insert the name of the city) impose a  
19 tax on the charges for all sleeping rooms paid by the transient guests  
20 of hotels and motels situated in ..... (name of  
21 city) at a rate of ..... (insert rate of percent) percent for the purpose

22 of promoting tourism and funding the construction, maintenance, and  
23 operation of capital improvements?

24 ☐ YES ☐ NO

25 If a majority of the votes cast on the question by the qualified voters  
26 voting thereon are in favor of the question, then the tax shall become  
27 effective on the first day of the second calendar quarter following the  
28 calendar quarter in which the election was held. If a majority of the  
29 votes cast on the question by the qualified voters voting thereon are  
30 opposed to the question, then the tax authorized by this section shall  
31 not become effective unless and until the question is resubmitted under  
32 this section to the qualified voters of the city and such question is  
33 approved by a majority of the qualified voters of the city voting on the  
34 question.

35 3. As used in this section, "transient guests" means a person or  
36 persons who occupy a room or rooms in a hotel or motel for thirty-one  
37 days or less during any calendar quarter.

Bill ✓

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